

# 01 Summary of Australian tax statistics

Welcome to the latest edition of *Taxation statistics*, the Australian Taxation Office's (ATO) most comprehensive statistical publication.

Australian law requires that people pay taxes and other charges to fund a range of programs and community services. The role of the ATO is to administer the tax, excise and superannuation (super) systems that fund services for Australians. The ATO is the Australian Government's principal revenue collection agency and a major payer of benefits. We are also the custodians of the Australian Business Register and the regulator of self-managed super funds.

*Taxation statistics 2009–10* presents an overview of:

- 2010 income tax returns for individuals, companies, super funds, partnerships and trusts
- payments and transfers made through the income tax system relating to the 2009–10 income year
- reported liabilities for goods and services tax (GST) and excise, payments for fuel schemes, and fringe benefits tax (FBT) returns for the 2010–11 financial year
- the super system, capital gains tax, the international tax system, charities and deductible gifts
- debts and repayments relating to the Higher Education Loan Program (HELP)
- pay as you go withholding (PAYGW) and instalments (PAYGI) liabilities
- the cost of taxation compliance
- industry income tax and business activity statement performance ratios
- the 2009–10 individuals sample file.

## 2010 TAX RETURNS

### OVERVIEW

For the 2009–10 income year:

- 14.6 million tax returns were lodged, an increase of 1.0% from 2008–09
- individual returns represented 84.7% of all tax returns lodged
- trusts experienced the largest growth in the number of tax returns lodged, with an increase of 6.4% from 2008–09
- the proportion of individuals lodging tax returns using e-tax increased to 19.0%.

**Table 1.1** Taxpayers<sup>1</sup>, by entity type, 2008–09 and 2009–10 income years

Entity	2008–09 <sup>2</sup>		2009–10 <sup>2</sup>	
	No.	%	No.	%
Individual	12,291,715	85.0	12,380,028	84.7
Company	762,442	5.3	777,207	5.3
Partnership	393,115	2.7	382,398	2.6
Trust	659,744	4.6	702,078	4.8
APRA and other funds <sup>3</sup>	4,939	<0.1	4,498	<0.1
Self-managed superannuation fund	355,435	2.5	373,195	2.6
<b>Total<sup>4</sup></b>	<b>14,467,390</b>	<b>100.0</b>	<b>14,619,404</b>	<b>100.0</b>

1 Includes residents and non-residents.

2 Data for the 2008–09 and 2009–10 income years includes data processed up to 31 October 2010 and 31 October 2011 respectively. Data for the 2008–09 income year for partnership and trust returns has been revised.

3 APRA funds are those funds regulated by the Australian Prudential Regulation Authority. Other funds includes funds that nominated 'other' on their tax return, and non-regulated funds.

4 Totals may differ from the sum of the components due to rounding.

**Table 1.2** Individuals lodging using e-tax, 2008–09 and 2009–10 income years

Method of lodging	2008–09 <sup>1</sup>		2009–10 <sup>1</sup>	
	No.	%	No.	%
e-tax	2,313,698	18.8	2,351,241	19.0
Agent and other	9,978,017	81.2	10,028,787	81.0
<b>Total<sup>2</sup></b>	<b>12,291,715</b>	<b>100.0</b>	<b>12,380,028</b>	<b>100.0</b>

1 Data for the 2008–09 and 2009–10 income years includes data processed up to 31 October 2010 and 31 October 2011 respectively.

2 Totals may differ from the sum of the components due to rounding.

## ENTITY SIZE

### Box 1.1 Entity size, by total business income

For the purposes of this chapter:

**Total business income** is the amount:

- an individual showed under item P8 Business income and expenses at the total business income label, on page 11 of the 2010 individual tax return
- a company showed in the information statement under the income item at the total income label S on page 3 of the 2010 company tax return
- a fund or self-managed super fund showed at item 10 under the income item at the total assessable income label V on page 2 of the applicable 2010 fund annual return
- a partnership showed at item 5 under the income item at the total business income label on page 3 of the 2010 partnership tax return
- a trust showed at item 5 under the income item at the total business income label on page 3 of the 2010 trust tax return.

**Entity** is an individual, a company, a fund, a self-managed fund, a partnership or a trust.

**Loss entities** have a total business income less than \$0.

**Nil entities** have a total business income equal to \$0.

**Micro entities** have a total business income equal to or more than \$1 but less than \$2 million.

**Small entities** have a total business income equal to or more than \$2 million but less than \$10 million.

**Medium entities** have a total business income equal to or more than \$10 million but less than \$100 million.

**Large entities** have a total business income equal to or more than \$100 million but less than \$250 million.

**Very large entities** have a total business income equal to or more than \$250 million.

Individuals accounted for 84.7% of all entities, with most individuals (91.6%) reporting nil business income. Similarly, the largest group by entity size for trusts was 'nil entities' with 57.8% of the trust total. The largest group by entity size, for companies, partnerships and funds was 'micro entities' accounting for 77.3%, 79.6% and 98.4% of their respective totals.

**Table 1.3** Entities, by size, 2009–10 income year<sup>1</sup>

Entity size	Individuals	Companies	Partnerships	Trusts	Funds	Total
Loss	1,352	1,817	301	727	58	4,255
Nil	11,335,642	110,598	69,481	405,871	5,311	11,926,906
Micro	1,038,850	600,431	304,414	271,285	371,826	2,586,806
Small	3,734	49,419	7,139	20,281	250	80,823
Medium	445	12,916	979	3,754	144	18,238
Large	2	1,099	54	122	37	1,314
Very large	3	927	30	38	67	1,065
<b>Total</b>	<b>12,380,028</b>	<b>777,207</b>	<b>382,398</b>	<b>702,078</b>	<b>377,693</b>	<b>14,619,404</b>

1 Data for the 2009–10 income year includes data processed up to 31 October 2011.

## INDUSTRY PROFILE

### OVERVIEW

For the 2009–10 income year:

- 58.4% of individuals were salary and wage earners
- 13.6% of companies were in the professional, scientific and technical services industry
- 26.5% of partnerships were in the agriculture, forestry and fishing industry
- 17.2% of trusts were in the rental, hiring and real estate services industry.

Industry classification is an important economic and statistical tool for government and non government agencies. The industry profile is used to identify groupings of businesses that carry out similar economic activities. Australian and New Zealand Standard Industrial Classification (ANZSIC) 2006 codes have been used for all chapters.

**Table 1.4** Entities, by entity type and industry<sup>1</sup>, 2009–10 income year

Entity grouping	Individuals No.	Companies No.	Partnerships No.	Trusts No.
Salary and wage earners	7,235,326			
Other individuals <sup>2</sup>	191,845			
<b>Industry</b>				
Agriculture, forestry and fishing	161,573	16,675	101,218	27,718
Mining	5,395	4,285	518	931
Manufacturing	88,727	38,019	13,085	14,829
Electricity, gas, water and waste services	5,101	2,213	771	887
Construction	524,487	96,489	58,670	54,022
Wholesale trade	36,296	40,818	7,330	12,356
Retail trade	140,805	44,679	27,946	28,581
Accommodation and food services	53,408	22,189	19,121	19,125
Transport, postal and warehousing	192,481	33,696	15,832	13,724
Information media and telecommunications	24,259	8,928	1,296	2,074
Financial and insurance services	548,885	90,931	4,086	92,204
Rental, hiring and real estate services	110,095	104,305	48,304	118,988
Professional, scientific and technical services	413,060	105,612	15,544	44,336
Administrative and support services	247,043	24,958	13,357	14,233
Public administration and safety	19,206	3,200	579	1,017
Education and training	88,747	7,836	2,554	2,942
Health care and social assistance	167,889	27,279	4,311	16,319
Arts and recreation services	125,921	6,921	3,867	3,324
Other services	196,347	26,640	18,141	15,125
Other <sup>3</sup>	1,803,132	71,534	25,868	219,343
<b>Total</b>	<b>12,380,028</b>	<b>777,207</b>	<b>382,398</b>	<b>702,078</b>

<sup>1</sup> The industry groups are based on the Australian and New Zealand Standard Industrial Classification (ANZSIC) 2006 codes on the Australian Business Register.

<sup>2</sup> Refers to personal taxpayers that derive income from another source other than salary and wages or a business (for example, direct income from investments such as rental income, interests and dividends).

<sup>3</sup> Entities that are not recorded in above groups.

## INCOME AND NET TAX

### OVERVIEW

For the 2009–10 income year<sup>1</sup>:

- individuals accounted for 20.7% of total income, 67.5% of taxable income and 67.7% of net tax
- companies accounted for 75.5% of total income, 23.5% of taxable income and 28.3% of net tax
- super funds accounted for 3.8% of total income, 9.0% of taxable income and 4.0% of net tax.

<sup>1</sup> We recommend you exercise caution when comparing the total income of individuals with other entities because the individual's total income label on the tax return form incorporates some deductions whereas other entity total income labels do not.

For the purposes of the *Taxation statistics* publication, net tax is essentially the amount of tax an entity owes for the financial year. It does not equate to the amount of tax payable or refundable on assessment. Refer to the respective chapters for further information on the calculation of net tax for different entity types.

**Table 1.5** Taxation liabilities, by industry, 2009–10 income year

Entity grouping	Individuals income tax \$m	Companies and super funds <sup>1</sup> income tax \$m	FBT \$m	GST \$m	Excise, PRRT, LCT and WET <sup>2</sup> \$m	Total \$m
Salary and wage earners	103,772					103,772
Other individuals <sup>3</sup>	11,498					11,498
<b>Industry<sup>4</sup></b>						
Agriculture, forestry and fishing	18	280	17	-136	28	206
Mining	7	6,780	217	-4,810	1,975	4,168
Manufacturing	74	4,212	404	6,994	11,552	23,235
Electricity, gas, water and waste services	6	369	54	545	241	1,215
Construction	770	2,627	128	6,339	0	9,863
Wholesale trade	34	5,139	360	11,851	10,404	27,788
Retail trade	184	2,775	161	3,233	2,268	8,621
Accommodation and food services	31	536	36	2,911	1	3,515
Transport, postal and warehousing	129	1,040	125	2,381	230	3,905
Information media and telecommunications	17	1,889	104	2,683	1	4,694
Financial and insurance services	59	23,061	318	5,825	181	29,444
Rental, hiring and real estate services	79	1,751	59	3,776	0	5,665
Professional, scientific and technical services	1,003	2,857	307	7,795	13	11,976
Administrative and support services	110	617	111	3,000	5	3,843
Public administration and safety <sup>5</sup>	12	82	604	-10,512	0	-9,814
Education and training	46	127	141	-54	0	261
Health care and social assistance	2,052	620	52	-2,074	0	650
Arts and recreation services	71	311	38	750	1	1,171
Other services	152	353	85	1,622	4	2,216
Other <sup>6</sup>	202	2,034	78	26	72	2,412
<b>Total<sup>7</sup></b>	<b>120,326</b>	<b>57,462</b>	<b>3,398</b>	<b>42,146</b>	<b>26,974</b>	<b>250,305</b>
Customs				2,764	22	2,786
<b>Total with Customs</b>	<b>120,326</b>	<b>57,462</b>	<b>3,398</b>	<b>44,910</b>	<b>26,996</b>	<b>253,091</b>

1 Super funds do not use the ANZSIC industry classification system. They have been included under financial and insurance services.

2 Excise, Petroleum resource rent tax (PRRT), luxury car tax (LCT) and wine equalisation tax (WET).

3 Refers to personal taxpayers that derive income from another source other than salary and wages or a business (for example, direct income from investments such as rental income, interests and dividends).

4 The industry groups are based on the Australian and New Zealand Standard Industrial Classification (ANZSIC) 2006 codes on the Australian Business Register. Individuals' business net tax estimate is based on their combined net primary production and net non-primary production income.

5 FBT includes Australian Government departments.

6 Entities that are not recorded in above groups.

7 Totals may differ from the sum of the components due to rounding.

## PAYMENTS AND TRANSFERS

### OVERVIEW

For the 2009–10 income year:

- transfers to families and individuals totalled around \$861 million
- the research and development tax offset grew to \$546 million, a 19.6% increase from 2008–09.

For the 2010–11 financial year:

- the fuel tax credit scheme paid out the largest benefit, totalling \$5.1 billion.

Various grants, benefits, tax offsets and redistribution programs are administered by the ATO, sometimes in conjunction with other government agencies. These include (more information is provided on each benefit in the chapter indicated in brackets):

- education tax refund (chapter 9)
- private health insurance tax offset (chapter 9)
- research and development tax offset (chapter 9)
- film and television tax offset (chapter 9)
- national rental affordability scheme (chapter 9)
- fuel tax credits (chapter 14)
- cleaner fuels grants scheme (chapter 14)
- product stewardship for oil program (chapter 14)
- superannuation co-contribution (chapter 15)
- superannuation guarantee payments (chapter 15).

**Table 1.6** Payments and offsets, by type, for the 2008–09 and 2009–10 income years or the 2009–10 and 2010–11 financial years

Payment/offset type	Income year	
	2008–09 <sup>1</sup> \$m	2009–10 <sup>1</sup> \$m
Education tax refund	639	671
Private health insurance tax offset	178	190
Research and development tax offset	457	546
Film and television tax offset	255	111
National rental affordability scheme <sup>2</sup>	..	3
First child tax offset <sup>3</sup>	24	n.a.
	Financial year	
	2009–10 \$m	2010–11 \$m
Fuel tax credits	4,994	5,109
Cleaner fuel grants scheme	34	31
Product stewardship for oil program	34	36
Superannuation co-contributions determined and paid	1,275	679
<b>Superannuation guarantee charge collections</b>	<b>262</b>	<b>269</b>

<sup>1</sup> Data for the 2008–09 and 2009–10 income years includes data processed up to 31 October 2010 and 31 October 2011 respectively.

<sup>2</sup> Data for 2008–09 has been revised, '..' means rounded to zero but not zero

<sup>3</sup> The 2008–09 income year was the last year that the claim could be made through the tax return.

## REPORTED LIABILITIES

### OVERVIEW

For the 2010–11 financial year:

- FBT liabilities totalled \$3.7 billion, an increase of 7.5% from 2009–10
- GST liabilities were \$46 billion, an increase of 2.4% from 2009–10
- liabilities from the wine equalisation tax (WET) were \$740 million, a 0.1% increase from 2009–10
- luxury car tax (LCT) liabilities were \$479 million, a decrease of 0.7% from 2009–10
- excise liabilities were \$25.9 billion, an increase of 5.6% from 2009–10
- PAYG withholding liabilities were \$129.5 billion, an increase of 7.9% from 2009–10
- PAYG instalments were \$71.1 billion, an increase of 7.0% from 2009–10.

Some taxes are not specific to a particular entity type. These include (more information is provided on each benefit in the chapter indicated in brackets):

- FBT (chapter 8)
- GST (chapter 12)
- WET (chapter 12)
- LCT (chapter 12)
- excise (chapter 13)
- pay as you go withholding and instalments (chapter 16).

**Table 1.7** Liabilities, 2009–10 and 2010–11 financial years

Liability	2009–10 \$m	2010–11 \$m
Fringe benefits tax <sup>1</sup>	3,398	3,654
Goods and services tax <sup>2</sup>	44,910	46,007
Wine equalisation tax <sup>2</sup>	739	740
Luxury car tax <sup>2</sup>	482	479
Excise <sup>2</sup>	24,514	25,896
Pay as you go withholding <sup>2</sup>	119,966	129,497
<b>Pay as you go instalments<sup>2</sup></b>	<b>66,419</b>	<b>71,068</b>

<sup>1</sup> Data for the 2009–10 and 2010–11 FBT years includes data from FBT returns processed up to 31 October 2010 and 31 October 2011 respectively.

<sup>2</sup> Processed liabilities at 31 October 2011.

## SUPERANNUATION SYSTEM

### OVERVIEW

At the end of the 2010–11 financial year:

- there were 460,545 super funds with a total of \$1.34 trillion in total assets
- there were 456,472 self-managed super funds, with 867,863 members and \$418.5 billion in assets.

The super system in Australia interacts with many areas of tax, so many statistics can be reported. The tax statistics relating to super funds and end benefits paid to individuals are detailed in the superannuation fund (chapter 4) and personal tax (chapter 2) chapters, while other statistics are outlined in the superannuation system chapter (chapter 15).

The superannuation system chapter contains statistics about various systems that the ATO plays a major role in administering. These include the superannuation guarantee, the superannuation holding accounts special account, the lost members register, unclaimed super monies, departing Australia super payments, the regulation of self-managed super funds, the co-contributions system, excess contributions tax, the superannuation contributions surcharge, the termination payments surcharge and the temporary residents measure.

## SOURCE OF CHAPTER TABLE STATISTICS

Statistics reported in this publication are sourced from 2009, 2010 and 2011 annual tax returns, schedules to tax returns, activity statements and other sources.

Copies of annual tax returns, relevant schedules and activity statements are in the appendix. You can view or download them in PDF file format from the attached CD-ROM or from the online version of this publication on our website at [www.ato.gov.au](http://www.ato.gov.au)

This publication is a source of tax statistics, but it is not the source of all the statistics the ATO collects or reports. For example, statistics on the number of tax legal cases and audits conducted are not reported in this publication. In addition, the publication reports only statistics on taxes or collection systems administered by the ATO.

Chapter	Source of statistics	Processed dates
<b>Personal tax</b>	2010 individual tax returns	1 July 2010 to 31 October 2011
	2009 individual tax returns	1 July 2009 to 31 October 2010
	2010 individual rental property schedules	1 July 2010 to 31 October 2011
	2009 individual rental property schedules	1 July 2009 to 31 October 2010
	Higher Education Loan Program accounts	As at 30 June 2009 and 30 June 2010
<b>Company tax and petroleum resource rent tax</b>	2010 company tax returns	1 July 2010 to 31 October 2011
	2009 company tax returns	1 July 2009 to 31 October 2010
	2011 petroleum resource rent tax return and instalment statements	1 July 2010 to 31 October 2011
	2010 petroleum resource rent tax return and instalment statements	1 July 2009 to 31 October 2010
<b>Superannuation funds</b>	2010 superannuation fund tax returns	1 July 2010 to 31 October 2011
	2009 superannuation fund tax returns	1 July 2009 to 31 October 2010
<b>Partnerships</b>	2010 partnership tax returns	1 July 2010 to 31 October 2011
	2009 partnership tax returns	1 July 2009 to 31 October 2010
<b>Trusts</b>	2010 trust tax returns	1 July 2010 to 31 October 2011
	2009 trust tax returns	1 July 2009 to 31 October 2010
<b>Capital gains tax</b>	2010 capital gains tax schedules	1 July 2010 to 31 October 2011
	2009 capital gains tax schedules	1 July 2009 to 31 October 2010
	2010 individual tax returns	1 July 2010 to 31 October 2011
	2009 individual tax returns	1 July 2009 to 31 October 2010
	2010 company tax returns	1 July 2010 to 31 October 2011
	2009 company tax returns	1 July 2009 to 31 October 2010
	2010 superannuation fund tax returns	1 July 2010 to 31 October 2011
	2009 superannuation fund tax returns	1 July 2009 to 31 October 2010
<b>Fringe benefits tax</b>	2011 fringe benefits tax returns	1 April 2010 to 31 October 2011
	2010 fringe benefits tax returns	1 April 2009 to 31 October 2010
<b>Payments and transfers through the tax system</b>	2010 individual tax returns	1 July 2010 to 31 October 2011
	2010 company tax returns	1 July 2010 to 31 October 2011
	2009 individual tax returns	1 July 2009 to 31 October 2010
	2009 company tax returns	1 July 2009 to 31 October 2010



Charities and deductible gifts	2010 individual tax returns	1 July 2010 to 31 October 2011
	2009 individual tax returns	1 July 2009 to 31 October 2010
	Tax concession charity and deductible gift recipient status application forms	As at 31 October 2011
	Applications for a refund of franking credits	1 July 2009 to 30 June 2010 1 July 2010 to 30 June 2011
	2009 prescribed private fund information returns	1 July 2009 to 31 October 2010
	2010 private ancillary fund information returns	1 July 2010 to 31 October 2011
International tax	2010 individual tax returns	1 July 2010 to 31 October 2011
	2009 individual tax returns	1 July 2009 to 31 October 2010
	2010 company tax returns	1 July 2010 to 31 October 2011
	2009 company tax returns	1 July 2009 to 31 October 2010
	2010 partnership tax returns	1 July 2010 to 31 October 2011
	2009 partnership tax returns	1 July 2009 to 31 October 2010
	2010 trust tax returns	1 July 2010 to 31 October 2011
	2009 trust tax returns	1 July 2009 to 31 October 2010
	2010 superannuation fund tax returns	1 July 2010 to 31 October 2011
	2009 superannuation fund tax returns	1 July 2009 to 31 October 2010
GST and other taxes	2011 GST annual returns	1 July 2010 to 31 October 2011
	2011 business activity statements	1 July 2010 to 31 October 2011
	2010 GST annual returns	1 July 2009 to 31 October 2010
	2010 business activity statements	1 July 2009 to 31 October 2010
	Australian Customs Service	
Excise	2011 excise return forms	1 July 2010 to 31 October 2011
	2010 excise return forms	1 July 2009 to 31 October 2010
Fuel schemes	Energy grant credits scheme claim forms	1 July 2010 to 30 June 2011
Superannuation system	Australian Prudential Regulation Authority publications	As at 30 June 2010 and 30 June 2011
	2009 superannuation fund tax returns	1 July 2010 to 31 October 2011
	Australian Business Register	As at 30 June 2011
Pay as you go withholding	2011 business activity statements	1 July 2010 to 31 October 2011
	2010 business activity statements	1 July 2009 to 31 October 2010
Cost of compliance	2010 individual tax returns	1 July 2010 to 31 October 2011
	2009 individual tax returns	1 July 2009 to 31 October 2010
	2010 business activity statements	1 July 2009 to 31 October 2010
	2009 business activity statements	1 July 2008 to 31 October 2009
	2010 fringe benefits tax returns	1 April 2009 to 31 October 2010
Industry benchmarks	2010 individual, company, partnership and trust tax returns	1 July 2010 to 31 October 2011
	2010 GST annual returns	1 July 2009 to 31 October 2010
	2010 business activity statements	1 July 2009 to 31 October 2010